

## ABSTRACT OF THE DISCLOSURE

A first SiO film having a refractive index substantially equal to the refractive index of an acrylic resin substrate is formed to a thickness of about 200 nm on the substrate, and a second SiO film having a refractive index assuming a value falling within the range from 1.48 to 1.62 is formed to a thickness of about 200 nm on the first SiO film. Further, in the case of an HLHL type antireflection film for example, a TiO<sub>2</sub> film having a refractive index assuming a value falling within the range from 2.2 to 2.4 is formed as the layer next to the outermost layer with a special ion plating apparatus.